



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.500

AMARAVATI, TUESDAY, MAY 16, 2023

G.154

NOTIFICATIONS BY GOVERNMENT

--X--

REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017- AMNESTY SCHEME
FOR DEEMED WITHDRAWAL OF ASSESSMENT ORDERS ISSUED UNDER
SECTION 62.

[G.O.Ms.No.217, Revenue (Commercial Taxes), 16th May, 2023.]

NOTIFICATION

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

- (i) The registered persons shall furnish the said return on or before the 30th day of June 2023;

- (ii) The return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

M GIRIJA SHANKAR,
Secretary to Government (CT) Finance.

--X--